

National Judicial Academy

P-1235: Workshop for High Court Justices on Direct Taxes
9th – 10th January, 2021

Programme Coordinator : Dr. Sonam Jain and Ms. Ankita Pandey, Faculty
No. of Participants : 31
No. of forms received : 08

I. OVERALL				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The objective of the Program was clear to me	87.50	12.50	-	-
b. The subject matter of the program is useful and relevant to my work	62.50	37.50	-	-
c. Overall, I got benefited from attending this program	87.50	12.50	-	-
d. I will use the new learning, skills, ideas and knowledge in my work	87.50	12.50	-	-
e. Adequate time and opportunity was provided to participants to share experiences	87.50	12.50	-	-
II. KNOWLEDGE				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
The program provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	75.00	25.00	-	-
b. Comprehensive (relevant case laws, national laws, leading text / articles / comments by jurists)	87.50	12.50	-	-
c. Up to date	100.00	-	-	-
d. Related to Constitutional Vision of Justice	75.00	25.00	-	-

e. Related to international legal norms	87.50	12.50	-	-
III. STRUCTURE OF THE PROGRAM				
PROPOSITION	Good	Satisfactory	Unsatisfactory	Remarks
a. The structure and sequence of the program was logical	100.00	-	-	-
b. The program was an adequate combination of the following methodologies viz.				
(i) Case studies were relevant	100.00	-	-	-
(ii) Interactive sessions were fruitful	75.00	25.00	-	-
(iii) Audio Visual Aids were beneficial	75.00	25.00	-	-
IV SESSIONS WISE VETTING				
Parameters				
Session	Discussions in individual sessions were effectively organized		The Session theme was adequately addressed by the Resource Persons	
	Effective and Useful	Satisfactory	Effective and Useful	Satisfactory
1	75.00	25.00	85.71	14.29
2	62.50	37.50	71.43	28.57
3	75.00	25.00	85.71	14.29
4	87.50	12.50	100.00	-
V. PROGRAM MATERIALS				
PROPOSITION	To a great extent	To some extent	Not at all	Remarks
a. The Program material is useful and relevant	87.50	12.50	-	-
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	100.00	-	-	-
c. The content was organized and easy to follow	100.00	-	-	-

VIII. GENERAL SUGGESTIONS

<p>1. Three most important learning achievements of this Programme</p>	<p>1. Got a fair overview of the taxation laws. Being a nontax category judge the discussion helped me to deal with a tax matter in different perspective.</p> <p>2. The content was precise and relevant. Material is up to date valuable insights.</p> <p>3. 1. Fundamentals made clear; 2. Threw a lot of light of international tax treaty law; 3. Made clear the contours of writ jurisdiction vis-à-vis tax law.</p> <p>4. Participant did not comment.</p> <p>5. For a non-tax practitioner/Judge, every bit of it was important and a great learning process.</p> <p>6. Helped me update myself into the recent development in the subject area.</p> <p>7. 1. Understood concept of direct taxes; Learnt new challenges to be faced by judges; 3. International changes were learnt.</p> <p>8. Everything outstanding.</p>
<p>2. Which part of the Programme did you find most useful and why</p>	<p>1. The interactive question and answer session. It was more like a doubt clearing session.</p> <p>2. Session 3: Transfer Pricing: Basic Principles & Major Areas of Dispute- The session was absorbing and extremely useful. The discussions were extremely informative and exhaustive.</p> <p>3. Session 1: History and Basic features of Tax Laws, Constitutional Provisions for Finance Bill and Treaties, Money Bills & Scheme of Income Tax Act, 1961 and Session 3: Transfer Pricing: Basic Principles & Major Areas of Dispute- as fundamental issues were discussed.</p> <p>4. Participant did not comment.</p> <p>5. For a non-tax practitioner/Judge, every bit of it was important and a great learning process.</p> <p>6. Session 4: Appellate and Writ Jurisdiction of High Courts: Jurisdiction and Limitations- was most useful being of divert applicability to our work.</p> <p>7. All.</p> <p>8. Participant did not comment.</p>
<p>3. Which part of the Programme did you find least useful and why</p>	<p>1. All sessions were very helpful.</p> <p>2. The special session at beginning; The facts are known to about all High Court judges.</p> <p>3. All sessions equally useful.</p> <p>4. Participant did not comment.</p> <p>5. Every part of the programme was useful.</p> <p>6. The programme was useful in its entirety.</p>

	<p>7. Nil.</p> <p>8. Participant did not comment.</p>
<p>4. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<p>1. NJA is doing a wonderful job by organizing online sessions. Though I missed the ambience and lovely hospitality of NJA but saved the time and energy to go all the way to Bhopal. Risk of traveling during the pandemic could be avoided. Missed the group photo also; I would suggest that if the programmes are uploaded in the server then anyone interested on a particular topic can, at the click of a button, see and enjoy the discussion. This may be helpful for all; Thank you Director Sir; Thank you faculty members.</p> <p>2. The power point presentation and slides may be shared with the participants.</p> <p>3. No suggestion to make as NJA is doing its job well.</p> <p>4. Programme should be send to all judges in advance and their willingness may be called for Judges should be permitted to choose the subject. Through video facility more judges be joined.</p> <p>5. The entire programme depends on the quality of the resource persons, more so, in a virtual conference. The choice of resource persons being at its best, we could ask for nothing more. Thank you. Keep it up.</p> <p>6. We would appreciate if online content of the workshop including reference material and the material provided by the resource persons, it made available on a regular basis by the NJA to us.</p> <p>7. Everything was done in very useful and efficient norms.</p> <p>8. Participant did not comment.</p>